

## **SECTION VIII--FINANCE OFFICER'S DUTIES**

### **FINANCE OFFICER'S DUTIES**

#### **MUNICIPAL FINANCE OFFICER:**

The governing board of any municipality may, by ordinance of the governing board, combine the duties of the treasurer and auditor/clerk under one officer who shall be known as the municipal finance officer. The municipal finance officer shall perform all the duties of the treasurer and auditor/clerk except where duplicate records are required. (SDCL 9-14-1)

#### **AUDITOR OR CLERK:**

The duties of the auditor or clerk are set out in various sections of the code. A listing of the various duties and the section of the code where they may be found is shown below.

Keep the regular books of account. (SDCL 9-14-18)

Supervise accounting system. (SDCL 9-14-19)

Keep a record of governing board proceedings. (SDCL 9-14-17)

Draw and countersign all warrants. (SDCL 9-14-17, 9-14-18)

Keep the corporate seal. (SDCL 9-14-17)

Countersign all contracts. (SDCL 9-14-17)

Examine treasurer's records. (SDCL 9-14-21)

Audit and adjust all claims against the municipality before they are allowed by the governing board. (SDCL 9-14-21)

Keep a book in which all contracts shall be entered. (SDCL 9-14-21)

Certify annual tax levy to county auditor. (SDCL 9-21-20)

Maintain special assessment record. (SDCL 9-43-24)

File bonds of all employees and officials of municipality except auditor's bond. (SDCL 9-14-9)

Prepare, publish and file annual financial report. (SDCL 9-22-21)

Maintain bond record. (SDCL 9-22-22)

Prepare budget before September 1 of each year and submit to governing board. (SDCL 9-22-23)

Maintain a file of annual inventories. (SDCL 5-24-3)

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### **TREASURER:**

The duties of the treasurer are shown in various parts of the code. A list of these duties and the applicable code is shown below.

Receive monies of municipality and maintain a cash receipts journal. (SDCL 9-22-2)

Issue prenumbered receipts in duplicate giving the original to the payer and the duplicate to the auditor. (SDCL 9-22-3)

Invest surplus cash balances of municipality. (SDCL 9-22-12)

Maintain a warrant register listing all warrants issued by funds. (SDCL 9-22-18)

Compare cash balances monthly with auditor. (SDCL 9-22-19)

Report to the governing board giving a full and detailed account of all receipts and expenditures since the last report. (SDCL 9-22-20)

Maintain a register of all warrants not paid for want of funds. (SDCL 9-23-9)

File auditor's bond. (SDCL 9-14-9)

### **MINUTES OF GOVERNING BODY PROCEEDINGS:**

The minutes of the governing body proceedings are the fundamental communication between the governing body and the taxpayers. It is with this thought in mind that the following format was prepared.

With the exception of the first two and the last paragraphs, topic and subtopic headings have been utilized to make the minutes easier to read. Proceedings may or may not be transacted in the order in which they are presented in the suggested format. Their importance lies not in the order in which they were discussed but rather in the subject matter. Topic and subtopic headings need be shown only for those topics actually discussed at a meeting.

To illustrate some of the items which are discussed in the suggested format the minutes of an actual meeting were converted using fictitious names.

It is the duty of the auditor, clerk or finance officer to deliver a copy of the official proceedings within one week after a meeting is held to the publisher. The publisher is required to publish the proceedings within ten days after receiving the same. (SDCL 9-18-1.1 and 17-2-18.1)

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### **SUGGESTED FORMAT FOR RECORDING AND PUBLICATION OF MINUTES OF GOVERNING BODY PROCEEDINGS:**

Heading:

#### **MINUTES OF (GOVERNING BODY) PROCEEDINGS**

Members present, date of meeting and location:

The first paragraph should state the names of the members of the governing body who are present or absent, the date of the meeting and the location where such meeting was held.

Approval of Minutes:

The second paragraph should contain the approval of the minutes of the previous meeting.

Bids:

This section of the minutes should be headed up as it is here. Each bid item considered should be shown as a subtopic, such as, Police Car:, Pickup for Park Department:, Sewer Construction Project:, etc.

Under each subtopic the name and amount bid by each bidder should be shown. If any bids are rejected, detailed reasons for the rejection should be stated. The action of the governing body should be shown (contract awarded, tabled or all bids rejected) and if the contract is awarded to other than the lowest bidder the reasons should be clearly stated.

Items on which bids were opened and listed at a previous meeting need only show the action taken by the governing body under the respective subtopic headings.

Claims Approved:

This section of the minutes should be headed as it is here. With the exception of salary claims, each claim approved should be listed showing the date of the claim, the claimant, the goods or services provided and the amount.

Salary claims should be grouped together and shown by total by department.

Claims Rejected:

This section of the minutes should be headed as it is here. All claims rejected should be shown as above followed by the reasons for rejection.

Salaries of Officers and Employees:

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This section of the minutes should be headed as it is here. This section would appear only in the minutes of the first meeting in January. All employees must be listed individually showing their rate of pay. (SDCL 6-1-10)

### **Added or Increased Salaries:**

This section of the minutes should be headed as it is here. Salaries of new employees and increases for old employees should be shown only in the month in which such additions or increases were approved. (SDCL 6-1-10)

### **Deposit and Investment Policies: (SDCL 4-5-6 to 4-5-11; 9-22-6; 9-22-6.1; and 9-22-6.2)**

All accumulations in all municipal funds shall be deposited in the official depository(ies) in checking accounts, savings accounts or time deposits, or invested in securities as allowed by statute. All deposits and investment transactions shall be by resolution(s) of the board, either covering the entire year or monthly resolutions authorizing such transactions. Domestic federal credit unions can be official depositories if funds are invested in accounts insured by the National Credit Union Association.

### **Bids: (SDCL 5-18)**

Each item considered should be shown as a subtopic, such as street lighting construction.

Under each subtopic the name and amount bid by each bidder should be shown. If any bids are rejected, the reason(s) for rejection should be stated. The action of the governing body should be shown (contract awarded, tabled or all bids rejected) and if the contract is awarded to other than the lowest bidder the reason(s) should be clearly stated.

Items for which bids were opened and listed at a previous meeting need only show the action taken by the governing body under the respective subtopic heading.

### **Resolutions and Ordinances: (SDCL 9-19)**

This section of the minutes should be headed as it is here. A subtopic heading briefly stating the subject of each resolution or ordinance should appear prior to the description of the action taken.

### **Other Matters Discussed and Action Taken:**

A topic heading such as airport, swimming pool, fire department, etc., should precede the description of each matter discussed by the governing body which has not been specifically provided for in the preceding paragraphs.

### **Treasurer's Report:**

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This section would include data presented to the governing board by the treasurer showing a recap of all receipts and expenditures since their last report. (SDCL 9-22-20)

### **Claims Approved for Payment by Other Municipal Boards:**

This section of the minutes should be headed as it is here. A subtopic stating the name of the board should precede the listing of claims approved by that board.

### **Adjournment:**

The last paragraph of the minutes should include the approval for and time of adjournment.

Note: The following sections should appear in the minutes of the annual meeting.

### **Salaries of Officers and Employees:** (SDCL 6-1-10)

Salaried employees should be listed showing their annual rate of pay. All hourly employees should be listed showing their hourly rate.

### **Executive Session:**

Executive sessions or closed meetings may be held for personnel matters as defined in SDCL 1-25-2. SDCL 1-25-2 states:

Executive or closed meetings may be held for the sole purposes of:

- (1) Discussing the qualifications, competence, performance, character or fitness of any public officer or employee or prospective public officer or employee. The term "employee" does not include any independent contractor;
- (2) Discussing the expulsion, suspension, discipline, assignment of or the educational program of a student;
- (3) Consulting with legal counsel or reviewing communications from legal counsel about proposed or pending litigation or contractual matters;
- (4) Preparing for contract negotiations or negotiating with employees or employee representatives;
- (5) Discussing marketing or pricing strategies by a board or commission of a business owned by the state or any of its political subdivisions, when public discussion may be harmful to the competitive position of the business.

However, any official action concerning such matters shall be made at an open official meeting. An executive or closed meeting shall be held only upon a majority vote of the members of such body present and voting, and discussion during the closed meeting is restricted to the purpose specified in the closure motion. Nothing in SDCL 1-25-1 or this section may be construed to prevent an executive or closed meeting if the federal or state Constitution or the federal or state statutes require or permit it. A violation of this section is a Class 2 misdemeanor.

## **SAMPLE MINUTES:**

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### **CITY COMMISSION MEETING Anywhere, South Dakota**

The board of City Commissioners met in regular session at 7:30 p.m. on March 21, 2002 at the city hall. Members present were: Mssrs. Green, White, Black, Brown and Mayor Blue.

Commissioner Green moved and Commissioner Black seconded that the minutes of the meeting of March 14 be approved. All members voted aye.

#### **BIDS:**

Poles (carried over from March 14):

Commissioner White moved and Commissioner Brown seconded that the Alternate No. 2 bid of ABC Paper Company for \$4,092.80 be accepted. Commissioners Brown, White and Mayor Blue voted aye; Commissioners Green and Black voted nay. Motion carried.

#### **Street Lighting:**

The following bids were opened:

Electric Company No. 1: Base bid, \$15,879.00; Alternate No. 1, \$18,644.00.

Electric Company No. 2: Base bid, \$15,392.90; Alternate No. 1, \$17,319.30; Alternate No. 2, \$26,292.10.

Electric Company No. 3: Base bid, \$16,481.30; Alternate No. 1, \$19,230.30; Alternate No. 2, \$27,466.80.

Electric Company No. 4: Base bid, \$15,359.00; Alternate No. 1, \$18,082.50; Alternate No. 2, \$26,238.00.

Electric Company No. 5: Base bid, \$15,450.00; Alternate No. 1, \$18,143.20; Alternate No. 2, \$26,213.80.

Electric Company No. 6: Base bid, \$15,494.80; Alternate No. 1, \$18,250.20; Alternate No. 2, \$26,509.70.

Commissioner Green moved and Commissioner Brown seconded that the bids be held over for one week for study. All members voted aye.

#### **Lease of Hay:**

Commissioner Brown moved and Commissioner Black seconded that the city advertise for bids for lease of hay land at the airport. All members voted aye.

#### **CLAIMS APPROVED:**

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Commissioner White moved and Commissioner Black seconded that all claims be paid. All members voted aye.

Telephone Company--service, \$12.32; Electric Service Company--rewind motor, \$5.10; Oil Company--oil, \$15.87; Lumber Company--supplies, \$13.21; Equipment Company--hoist and box, \$122.00; Insurance Company--liability insurance, \$345.00; Radio Company--city's share of installation, \$199.25; Office Supply Company--file folders, \$5.43; Gas Station--gas, \$16.40.

### **RESOLUTIONS AND ORDINANCES:**

#### **Garbage and Refuse:**

A proposed ordinance pertaining to garbage and refuse was introduced by Commissioner Green and it received its first reading. Commissioner Black moved and Commissioner Brown seconded to advertise a hearing on the ordinance, to be held April 4, 2002. All members voted aye.

### **OTHER MATTERS DISCUSSED:**

#### **Use of City Hall Community Room:**

The mayor informed the commissioners that Mrs. John Doe had requested the use of the city hall community room for a meeting of citizens and teachers. Commissioner White moved and Commissioner Black seconded that the use of the city hall community room be granted free of charge on March 22 for a community meeting.

#### **Beer License Application:**

An application of John Doe for a beer license was presented. Commissioner Brown moved and Commissioner Green seconded to advertise a hearing for April 4, 2002. All members voted aye.

#### **Alley Blading:**

John Doe appeared to request the city to blade the alleys from First Street to Second Street and from Fifth Avenue to Sixth Avenue in the block in which he lives. Referred to the street superintendent.

#### **Armory Project:**

The mayor discussed the proposed Armory Project and read a suggested agreement. A discussion followed and questions arose. It was decided to have the questions cleared before authorizing the signing of the agreement.

Commissioner Black moved and Commissioner Green seconded that the Board of City Commissioners adjourn. All members voted aye.

John Smith  
City Auditor